

JACKSONVILLE STATE UNIVERSITY
Manual of Policies and Procedures

POLICY NO.: I:01:21

DATE: September 19, 2018

REVIEW/REVISION DATES: Sept 2018

SUBJECT: Effort Reporting

APPROVED: John M. Beehler, President

PURPOSE

This policy outlines the standards for reporting time and effort for employees at Jacksonville State University (JSU) whose salaries are funded partially or entirely through federally supported projects.

OVERVIEW

Part 200 — Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards of Title 2 of the Code of Federal Regulations (Uniform Guidance or UG) establishes guidelines for personal services that may be charged to federally supported projects. Under Uniform Guidance, costs of salary, wages, and benefits may be charged to grant accounts provided that they are:

- Reasonable for the services rendered;
- Conform to the established written policy of the institution;
- Are consistently applied regardless of the source of funds;
- Follow hiring processes as established by the University's written policies; and
- Are determined and supported by appropriate documentation.

The Uniform Guidance standards for appropriate documentation of grant compensation state that such compensation must be based on records that accurately reflect the work performed. The records must:

- Be supported by a system of internal control;
- Be incorporated into the official records of the institution;
- Reasonably reflect the total activity for which the employee is compensated by the institution;
- Encompass both federally assisted and all other activities compensated by the institution; and
- Comply with the established accounting policies and practices of the institution.

POLICY

General: The **Uniform Guidance 2 CFR 200.430** requires that time distribution records must be maintained for all employees whose salary is paid in whole or in part with federal funds, or is used to meet a match or cost-share requirement for a grant. Payroll allocations among grant awards cannot be based on budgeted distributions alone. These budgeted distributions must be reconciled against actual time or effort to ensure they conform to actual staff activities. Salaries and wages of employees used in meeting cost sharing or matching requirements on Federal awards must be supported in the same manner.

1. Only employees paid in whole or in part with Department of Education federal funds will be required to maintain monthly time records (Time Distribution Record).
 - a. Time Distribution Records must reflect 100% of the employee’s time, including activities that are not part of the federal grant. Extra Compensation is not included on this form.
 - b. Time Distribution Records must be signed by the employee and reviewed by the grant Principal Investigator (PI) or Project Director (PD) for accuracy and reasonableness. The Department Head will review the Time Distribution Record of the PI or PD.
 - c. Time Distribution Records will be sent to and maintained by grant PI/PD and shared with the Sponsored Programs Accountant.

Example of Time Distribution Record:

Name:			
Grant:			
Month/Year:			
Date	Grant Objective	# of Hours	Description
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
Total Hours:		0	
Signature			(electronically signed)
Date			
Supervisor:			(electronically signed)
Date:			
Instructions: Fill-in the timesheet with objectives and tasks completed in support of the grant.			

2. Payroll will send an Individual Quarterly Report of Time Distribution Certification to each employee charged to a Federal Grant to be signed by the employee and returned to the Sponsored Programs Accountant for signature. Also, the Budget Manager, Dean/Director, and Principal Investigator/Project Director will sign the report. In the event the employee has separated from the University, the supervisor will certify and sign the form.
3. Payroll will share the Master Quarterly Report of Time Distribution with the Sponsored Programs Accountant to be matched with certification forms submitted by employees.

Example of Quarterly Time Distribution Certification Report:

Jacksonville State University
 Time Distribution Certification Quarterly Report
 Base Compensation
 (Do not use this form to report Extra Compensation Activities)



Employee Number: _____ POSN #: _____ Name: _____
 Employee Base Contract Amount: _____ 0.00 Purpose of Submission: _____
 Total Approved Annual Compensation: _____ 0.00 Report Payroll Charges for Period: _____
 Term of Assignment: _____ 12

Account Number:	Base Contract Activities										Total	
	%	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%	Amount
October											0%	0.00
November											0%	0.00
December											0%	0.00
January											0%	0.00
February											0%	0.00
March											0%	0.00
April											0%	0.00
May											0%	0.00
June											0%	0.00
July											0%	0.00
August											0%	0.00
September											0%	0.00
FY Total		0.00		0.00		0.00		0.00		0.00		0.00

In accordance with the requirements of the Planned-Confirmation System, the above charges are based on your planned workload assignment. If charges are correct, please sign below and return to the Sponsored Programs Accountant. If charges are incorrect, please report changes to your Budget Changes should be explained and reported to the Sponsored Programs Accountant for correction of the financial records.

The employee should retain a copy of this form and confirm the changes have been made on the the next quarterly report.

Employee _____ Date _____ Budget Manager _____ Date _____
 Dean/Director _____ Date _____ Sponsored Programs Accountant _____ Date _____

4. The salaries of Department Heads, Deans and Administrative staff may never be charged to a grant without approval of the President. In the event salaries of Department Heads or Deans are charged to Federal awards, that amount may not be eligible for indirect cost recovery. Only the amount greater than 20% of the time charged to a federal award may be considered for basis in indirect cost recovery. These time sheets should be forwarded to the Sponsored Programs Accountant for review and adjustment of the indirect cost basis, if necessary.

5. Any exceptions must be approved by the President, Provost, or Vice President for Finance and Administration.
6. Changes in status and/or effort: The PI/PD is responsible for verifying and following the sponsoring agency's notification requirements related to changes in status and/or effort, and for notifying the Sponsored Program Accountant.
 - Vacation, sick time, military leave, FMLA, and other time off (other than disability). If a faculty member, staff member, or other individual is expending effort on multiple Sponsored Projects at the time prior to the time off, the charges to the sponsored projects during the time off should be consistent with the usual effort/payroll allocation. An extended leave may have an impact on a key person's ability to meet his or her effort commitment to a sponsored project. If an extended leave lasts for 90 days or more, or as specified in the award, the department must notify the Office of Sponsored Programs to request sponsor approval of the extended leave.
 - Academic Leave of Absence (ALA) or "Sabbatical". ALA is a benefit that is earned by a faculty member. The cost of paid ALA is covered by the faculty member's primary department. For each Sponsored Project on which the faculty member will remain active during an ALA, the faculty member shall provide his/her research plans for the ALA to the respective PI/PD. An allocation of each month's compensation paid during the ALA shall be made to each Sponsored Project in proportion to the amount of time spent on such project during the ALA. The residual portion of the month's compensation is paid from the department's account.
 - Disability, terminal, and paid parental leave. Payments for disability, paid parental leave, or payments for unused vacation time upon employment separation are not direct costs to grants and are not subject to effort reporting.

Each department must maintain and follow appropriate procedures for approving changes in effort and/or salary allocation for grant employees, regardless of whether prior notification is required by the funding agency.

NONCOMPLIANCE

Confirmed lack of adherence to this policy or established procedures will result in appropriate consequences commensurate with the offense, up to and including termination of employment with JSU.

TRAINING

- JSU grant employees are required to complete effort report training.
- PI/PDs and the Sponsored Program Accountant are responsible for ensuring all JSU grant employees have completed effort reporting training.
- Failure of JSU grant employees to complete effort reporting training may result in their salary being charged to their University budget.

RESPONSIBILITY

The Vice President for Finance and Administration is responsible for this policy.

EVALUATION

This policy will be reviewed every five (5) years by the Director, Grants & Contract Accounting, and University Budget.